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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE MAR 01 2006
(Our Case No. 14972US02)

In the Matter of:

Marcus Kellerman, *et al.*

Serial No. 10/675,110

Filed: September 30, 2003

For: MEDIA PROCESSING SYSTEM
SUPPORTING DIFFERENT MEDIA
FORMATS VIA SERVER-BASED
TRANSCODING

Examiner: Christopher A. Revak

Group Art Unit: 2131

Confirmation No. 4986

CERTIFICATE OF FACSIMILE

I hereby certify that this
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facsimile to the United States Patent
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By


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RESPONSE UNDER 37 C.F.R. § 1.116

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This paper responds to the Office Action mailed on 09-FEB-06 in the above-identified application (hereinafter, the Office Action). The Applicants respectfully request entry of the following amendments and consideration of the following remarks.

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3/30/06